

### **ABSTRACT OF THE DISCLOSURE**

To determine the direction of incidence for a signal from an acoustic signal source using a directional microphone system, which has at least two microphones, two or more directional microphone signals are produced, each having a direction-dependent sensitivity distribution with a minimum in one direction. The directional microphone signals are assessed with regard to a quantity to determine the directional microphone signal which is most influenced by the associated direction dependent sensitivity distribution. The direction of incidence is determined as being the direction in which the minimum of the sensitivity distribution of this directional microphone signal is located.

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